

**ASSEMBLY BILL**

**No. 427**

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**Introduced by Assembly Member Longville**

February 14, 2003

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An act to amend Section 180201 of the Public Utilities Code, relating to transportation.

LEGISLATIVE COUNSEL'S DIGEST

AB 427, as introduced, Longville. Local transportation sales taxes.

The Local Transportation Authority and Improvement Act generally authorizes a county board of supervisors to create or otherwise designate a transportation authority in the county that may impose a transportation sales tax for not more than 20 years if the tax ordinance is adopted by a  $\frac{2}{3}$  vote of the authority and if the ordinance is subsequently approved by a majority of the voters. Existing law also authorizes approval of transportation sales taxes for specific jurisdictions in a similar manner. However, the California Supreme Court has held that a transportation sales tax measure is a special tax that requires approval by a  $\frac{2}{3}$  majority of the voters pursuant to Proposition 62 of 1986.

This bill would delete the 20-year limit on the duration of a local transportation sales tax under the general provisions described above and would instead provide that the tax shall remain in effect for the period of time specified in the tax ordinance that is adopted by the authority and approved by the voters.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1.   Section 180201 of the Public Utilities Code is  
2     amended to read:  
3     180201.   A retail transactions and use tax ordinance applicable  
4     in the incorporated and unincorporated territory of a county may  
5     be imposed by the authority in accordance with this chapter and  
6     Part 1.6 (commencing with Section 7251) of Division 2 of the  
7     Revenue and Taxation Code, if the tax ordinance is adopted by a  
8     two-thirds vote of the authority and imposition of the tax is  
9     subsequently approved by a majority of the electors voting on the  
10    measure at a special election called for that purpose by the board  
11    of supervisors, at the request of the authority, and a county  
12    transportation expenditure plan is adopted pursuant to Section  
13    180206.  
14    A retail transactions and use tax approved by the electors shall  
15    remain in effect for ~~not longer than 20 years, or any lesser~~ *the*  
16    period of time specified in the tax ordinance. The tax may be  
17    continued in effect, or reimposed, by a tax ordinance adopted by  
18    a two-thirds vote of the authority and the reimposition of the tax  
19    is approved by a majority of the electors.

